

# Exhibit 4

CONFIDENTIAL  
Jens Brochner – April 29, 2021

Page 1

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
MASTER DOCKET 18-MD-2865 (LAK)  
CASE NO. 18-CV-09797

IN RE:

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

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\* CONFIDENTIAL \*  
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REMOTE VTC VIDEOTAPED DEPOSITION UNDER ORAL

EXAMINATION OF

JENS BROCHNER

DATE: April 29, 2021

REPORTED BY: MICHAEL FRIEDMAN, CCR

CONFIDENTIAL  
Jens Brochner – April 29, 2021

Page 12

1 I N G E R G R E G E R S E N ,

2 Called as the official interpreter in  
3 this action, was duly sworn to faithfully translate  
4 the questions to the witness from English to Danish  
5 and the answers from Danish to English.

6

7

8 J E N S B R O C H N E R , ,

9 called as a witness, having been first  
10 duly sworn according to law, testifies as follows:

11

12

13 EXAMINATION BY MR. SCHOENFELD:

14 Q Good morning, Mr. Brochner.

15 Can you hear me okay?

16 A Yes.

17 Q Okay. Could you please state your  
18 full name for the record?

19 A Jens. So the two middle names is  
20 C-H-I-S-T-I-A-N, and the next name is  
21 V-E-D-I-G-E, Brochner.

22 Q Mr. Brochner, are you currently  
23 employed?

24 A Yes. I'm employed as a secretary  
25 of the Danish Ministry of Taxation.

CONFIDENTIAL  
Jens Brochner – April 29, 2021

Page 35

1 Q Okay. And so what is or was SIR?

2 THE INTERPRETER: Excuse me? Could  
3 you repeat?

4 Q Sure. What is or was SIR?

5 A SIR was a department tax --  
6 Ministry of Taxation's internal audits  
7 department.

8 Q And did it exist when you took over  
9 as permanent secretary in 2012?

10 A Yes, it did.

11 Q What were its functions at that  
12 point in time?

13 A SIR was to audit the Ministry of  
14 Taxation on behalf of the National Audit  
15 Office. So SIR was an independent entity,  
16 but under an agreement with the National  
17 Audit Office, it was to carry out audits on  
18 behalf of the National Audit Office.

19 Q Did SIR need to be told to perform  
20 particular audits or did it have a general  
21 auditing function?

22 MR. OXFORD: Objection to form.

23 A SIR was to audit the Ministry of  
24 Taxation on behalf of the National Audit  
25 Office.